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11 Attorneys for USACM Liquidating Trust

12 **UNITED STATES BANKRUPTCY COURT**  
13 **DISTRICT OF NEVADA**

14 In re:

15 USA COMMERCIAL MORTGAGE  
16 COMPANY,

17 USA CAPITAL REALTY ADVISORS,  
18 LLC,<sup>1</sup>

19 USA CAPITAL DIVERSIFIED TRUST  
20 DEED FUND, LLC,

21 USA CAPITAL FIRST TRUST DEED  
22 FUND, LLC,<sup>2</sup>

23 USA SECURITIES, LLC,<sup>3</sup> Debtors.

24 **Affects:**

25  All Debtors  
26  USA Commercial Mortgage Company  
27  USA Capital Realty Advisors, LLC  
28  USA Capital Diversified Trust Deed Fund, LLC  
29  USA Capital First Trust Deed Fund, LLC  
30  USA Securities, LLC

31 Case No. BK-S-06-10725-LBR  
32 Case No. BK-S-06-10726-LBR  
33 Case No. BK-S-06-10727-LBR  
34 Case No. BK-S-06-10728-LBR<sup>1</sup>  
35 Case No. BK-S-06-10729-LBR<sup>2</sup>

36 **CHAPTER 11**

37 Jointly Administered Under Case No.  
38 BK-S-06-10725 LBR

39 **DECLARATION OF EDWARD M.  
40 BURR IN SUPPORT OF OMNIBUS  
41 OBJECTIONS OF USACM  
42 LIQUIDATING TRUST TO DOUBLE  
43 COUNTED CLAIMS; AND  
44 CERTIFICATE OF SERVICE**

45 Date of Hearing: October 19, 2009  
46 Time of Hearing: 3:00 pm

47 I, Edward M. Burr, hereby declare under penalty of perjury that:

48 1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one  
49 of the leading providers of restructuring advisory and litigation support services in the

50 <sup>1</sup> This bankruptcy case was closed on September 23, 2008.

51 <sup>2</sup> This bankruptcy case was closed on October 12, 2007.

52 <sup>3</sup> This bankruptcy case was closed on December 21, 2007.

1 Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs  
2 and other financial professionals.

3 2. I submit this declaration on behalf of the USACM Liquidating Trust's  
4 Omnibus Objections to Proofs of Claim filed this date.

5 3. This Court approved the Official Committee of Unsecured Creditors of USA  
6 Commercial Mortgage Company's ("Committee") appointment of Sierra as financial  
7 advisers on August 11, 2006. From that date to the Effective Date of the Debtors'  
8 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts  
9 concerning these jointly administered bankruptcy cases. As of the Effective Date of the  
10 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating  
11 Trust to investigate and reconcile the claims against the USA Commercial Mortgage  
12 Company ("USACM") estate.

13 4. I make the following declaration based upon my personal knowledge, and  
14 upon the records of the Debtors described in this declaration, including Debtors' original  
15 and amended schedules of liabilities and the proofs of claim described herein, as well as  
16 Debtors' accounting records.

17 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating  
18 Trust succeeded to USACM's rights with respect to books and records.

19 6. Sierra has been working closely with both the Trustee for the USACM  
20 Liquidating Trust and Development Specialist Inc. ("DSI"), the Trustee's financial  
21 advisor, in evaluating all of the claims that were filed in the USACM estate.

22 7. **Exhibit A**, attached, lists Proofs of Claim where the total amount of what is  
23 believed to be the intended claim was double counted on the claims registry. **Exhibit A**  
24 identifies the claimant, the claimant's address, what is currently listed in the claims  
25 registry as the total amount of the claim for purposes of distribution, and the actual amount  
26 of the claim that the USACM Liquidating Trust believes the claimant intended to assert.

8. The USACM Liquidating Trust has previously filed objections to some of the Double Counted Claims listed on **Exhibit A**. Where the Court has sustained those objections, the Trust and the Claims Agent have accounted for the double counting.

Dated: September 18, 2009

/s/ Edward M. Burr  
Edward M. Burr

Copy of the foregoing mailed by first class  
Postage prepaid U.S. Mail on  
September 18, 2009 to:

All parties in interest listed on Exhibit A attached.

/s/ Leilani Lista  
Leilani Lista